



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

The Department issued the Excise Tax Advisory (ETA) 3166.2011 *5% Substantial Underpayment Penalty May Apply to Non-Qualifying Purchases under the Deferral Programs*. This ETA clarifies when the 5% substantial underpayment penalty imposed by RCW 82.32.090(2) applies to tax assessed on purchases made under the following Washington retail sales and use tax deferral programs:

- High Technology under chapter 82.63 RCW;
- Fruit and Vegetable Processors under chapter 82.74 RCW;
- Biotech Manufacturing under chapter 82.75 RCW; and
- Corporate Headquarter under chapter 82.82 RCW.

A copy of this document is available via the Internet at [Recent Rule and Interpretive Statements, Adoptions, and Repeals](#).

Alan R. Lynn, Rules Coordinator

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
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